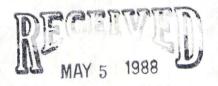
M/041/008

USG Corporation	
101 South Wacker Drive	
Chicago, IL 60606-4385	
312 606-4000	
E4V. 212 606 4003	





May 4, 1988

DIVISION OF OIL, GAS & MINING

Mr. Frank Filas
State of Utah
Department of Natural Resources
Division of Oil, Gas and Mining
3 Triad Center
355 West North Temple, Suite 350
Salt Lake City, Utah

Re: Permit No. ACT/041/008

Dear Mr. Filas:

Enclosed please find First Interstate Bank Letter of Credit in the amount of \$216,700 in favor of the State of Utah. This Letter of Credit has been issued in association with additional documents which will be forwarded to you by Mr. Jim Jennings of the United States Gypsum Company plant in Sigurd, Utah under separate cover. The Letter of Credit is in regard to Permit No. ACT/041/008 for the Land Reclamation Project at the Jumbo Jensen Quarry.

We appreciate the help you have provided to our personnel at the Sigurd, Utah plant in the regard to this permit.

Sincerely,

USG CORPORATION

Bruce A. Czyl

Property Insurance Manager

BAC/dm Enclosure